ETEXT ATTACHMENT

August 4, 2005

Federal Election Commission 999 E Street, N.W. Washington, D.C. 20463

Re: Idaho Republican Party

FEC#: C00170175

Reporting Period: October Monthly Report (9/1/04-9/30/04)

Dear Sir or Madam:

This correspondence is in response to your letter dated July 5, 2005 regarding the above mentioned report. We will address the issues in your letter here and file amendments reflecting all necessary changes to this or other reports.

08/04/2005 18:01

First of all, we received a contribution of \$9,000 from the multicandidate PAC, the Freedom Fund. At the time of the receipt we were under the impression that they were a non-multicandidate PAC and therefore had a \$10,000 contribution limit. The overcontribution of \$4,000 will be refunded immediately and this refund will be reflected on the appropriate report in 2005.

The next issue addressed in your letter was of our procedures for collecting occupation and employers for our itemized donors. We have addressed this issue in a separate Form 99 which was also filed today.

Next, we wrote a check for \$27,650 to Direct Mail Systems that was classified as a Federal Election Activity with the description of "mailing". We have further clarified this expenditure on the amended report, but will address it in greater detail here. This expenditure was for absentee ballot requests that were sent out to registered republicans across the state on a county by county basis. Each card listed the republican candidates which were on the ballot in that county (both federal and nonfederal candidates) and indicated that "Our Republican Team is depending on you". No information other than candidate names and offices sought were mentioned. No coordination was done with any federal candidates in preparing this mailing. It is our understanding from discussing this expenditure with our reports analyst that this qualifies as a public communication and was properly reported as a Federal Election Activity.

The next issue was regarding the transfers from the non-federal fund being in excess of the non-federal expenditures during the month of activity. We have gone back and thoroughly analyzed the transfers made compared to transfers allowed during the entire year of 2004. As a result of this analysis, it was noted that several transfers during July and August of 2004 were incorrectly dated. Additionally, it was noted transfers that should have been made on September 16 of \$8,479.19 and September 17 of \$10,000.00 were not, in fact, officially transferred until September 24 due to an error on the part of our bank. When the bank error was discovered on the 24th, the committee immediately corrected the problem. Due to the nature of this problem, the transfers have been restated on the amendment as being made on the 16th and 17th, the day that they would have been made, if not for the bank error.

In the end, our analysis of the transfers made during 2004 indicated that \$546.50 was, in fact, over-transferred from the nonfederal account. This overage will be corrected immediately with a transfer to our nonfederal account and will be reflected on the appropriate report in 2005.

All other issues addressed in your letter have been appropriately corrected in the amended report which will be filed today.

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We sincerely hope that this letter will clear up any questions that you may have.
Thank you for your time and understanding.
Very Truly Yours,
Cordell R. Chigbrow, CPA